

General Information Letter: Illinois statutes and regulations do not make provision for employers charging fees for duplicate copies of W-2s.

April 14, 1999

Dear:

This is in response to your letter dated February 24, 1999. Given the nature of your inquiry and the information you provide, I am responding with a General Information Letter. This is not to be taken as a statement of Department policy or as a binding ruling by the Department. As general information gathered in response to your particular questions, however, I hope that it is helpful to you. See 86 Ill. Adm. Code 1200.120(b) and (c).

In your letter you have stated the following:

I was recently made aware that the Internal Revenue Service has issued a Service Center Advice (SCA) that employers may charge a fee for supplying a duplicate copy of an employee's W-2.

I would like to know if the Illinois Department of Revenue has any position on this subject.

Response

The Department of Revenue has been authorized by IITA §703 to prescribe regulations detailing requirements for the issuance of combined W-2 forms. In response, 86 Illinois Administrative Code, Section 100.7200, was promulgated. Paragraph (f) of that section of the regulations declares that employers "shall furnish" substitute copies of the forms to employees in the event that the first copy is lost or destroyed. There is no provision in the regulation for charging a fee, either for issuing the original or for issuing any copies. A photocopy of that section of the regulations is enclosed.

As stated above, this is a general information letter which does not constitute a statement of policy that either applies, interprets or prescribes tax law. It is not binding on the Department. If you are not under audit and you wish to obtain a binding Private Letter Ruling regarding your factual situation, please submit all of the information set out in items 1 through 8 of the enclosed copy of Section 1200.110(b).

Sincerely,

Kent R. Steinkamp
Staff Attorney -- Income Tax